

EMPLOYMENT EXPENSES WORKSHEET

TAX YEAR: _____

TAXPAYER NAME: _____

EMPLOYER NAME: _____

**COMPLETE SEPARATE
WORKSHEET FOR EACH
EMPLOYER OR T2200**

**PROVIDE A COPY OF THE [T2200 DECLARATION OF CONDITIONS OF EMPLOYMENT](#)
COMPLETED AND SIGNED BY YOUR EMPLOYER – REQUIRED BY CRA**

SALARIED EMPLOYEES TO COMPLETE SECTIONS A, C, E, F - COMMISSION EMPLOYEES TO COMPLETE ALL SECTIONS

A) Allowable Expenses (if not reimbursed to you by your employer)

Meals (if away from home area at least 12 hours) _____
Travel Expenses - Lodging _____
Travel Expenses - Other _____
Parking _____
Supplies (used directly in your work) _____
[Phones](#) (business use portion/long distance) _____
Salary and Benefits (including CPP and EI paid) _____
Office Rent (if not in your home) _____
[Office Supplies](#) (consumables only) _____
Legal Fees (to collect employment income) _____

B) Additional Allowable Expenses - Commission

Accounting and Legal Expenses _____
Advertising and Promotion _____
Entertainment: Food _____ Tickets _____ Other _____
Professional Licences and Fees _____
Liability Insurance and Bonding Premiums _____
[Equipment Rent or Leases](#) (including cell phones) _____
Training Courses _____
Travel Fares _____
Other Expenses (provide details) _____

C) Work Space in the Home Expenses

Home Office Expenses [Eligibility Criteria](#) Question 4 on Employer T2200 Form = Yes

[Determine Your Work Space Use:](#)

Total Home Square Footage _____ Work Space Square Footage _____
How Many Hours Worked per Day? _____ Dedicated Space? (used for work only)
[Internet Access Fees](#) (not modem/connection) _____
Heat, Electricity and Water (or utilities portion of condo fees) _____
Maintenance, Fees and Minor Repairs _____
Rent Paid _____

D) Additional Work Space in the Home Expenses - Commission

Home or Apartment Insurance _____
Property Taxes _____

OPTIONAL - COMPLETE AND PRINT THE CRA CALCULATOR FOR HOME EXPENSES [Calculate Your Expenses](#)



Required to travel away from business place? Question 6 on Employer T2200 Form = Yes

E) Motor Vehicle Expenses

Do you receive a non-taxable allowance from your employer? _____
(mileage or reimbursement – attach T2200)

Additions or Disposals of Vehicles _____
(provide purchase agreements, sales proceeds and dates)

Make, Model and Model Year _____

Zero Emission? Rebates Received _____

Owned or Leased? (provide agreement) _____

Fuel and Electricity _____

Maintenance and Repairs (and carwash) _____

Car Insurance, Auto Clubs _____

Licence and Registration _____

Interest on Vehicle Loan OR _____

Lease Payments for Year _____

Other Expenses (please describe) _____

F) Vehicle Mileage

NOTE: If vehicle expenses are reviewed by CRA

YOUR VEHICLE MILEAGE LOG WILL BE REQUIRED

Odometer Reading at Beginning of Year _____

Odometer Reading at End of Year _____

Total Kilometers for Year _____

Business Kilometers Driven (mileage log) _____

[Salaried employees - Allowable motor vehicle expenses](#)

[Commission employees - Allowable motor vehicle expenses](#)

Employed Tradespersons

Question 12 on Employer T2200 Form = Yes Employer Must Sign List of Tools

Are you also an [Apprentice Mechanic](#)?

Tool Purchases (provide list of tools and receipts) _____

Tools Sold or Disposed (provide list of tools/income) _____

Labour Mobility Deduction (LMD) for Construction Industry Tradespersons or Apprentices:

For temporary relocation expenses to earn employment income

COMPLETE FOR EACH RELOCATION

Transportation (one round trip - provide receipts) _____

Meal Expenses During Travel (provide receipts) _____

Lodging – Over 150km Closer to Job (provide receipts) _____

Employment Income Earned at Location _____

Employed Artists

ALSO COMPLETE ALL OTHER SECTIONS OF WORKSHEET IF APPLICABLE

Musical Instruments (provide lists and receipts) _____

Musical Instruments Rental (provide receipts) _____

Artist Expenses (provide receipts) _____

FOR ADDITIONAL INFORMATION, THE CRA WEBSITE HAS INFORMATION ABOUT:

[Line 22900 – Other employment expenses](#)

